

# COUNTY OF YORK

## MEMORANDUM

**DATE:** May 31, 2001 (BOS Mtg. 6/19/01)

**TO:** York County Board of Supervisors

**FROM:** James E. Barnett, County Attorney

**SUBJECT:** Request for Approval for Tax Refund

York County Code § 21-7.3 allows the Commissioner of the Revenue to approve requests for refund of taxes when the amount of the refund, together with any interest and penalty, does not exceed \$2,500, but requires approval by the Board of Supervisors for refunds in excess of that amount. Both the Commissioner of the Revenue and the Treasurer have recommended approval of a request for a tax refund from Travaini Pumps USA, Inc. in the amount of \$10,315.02. Travaini Pumps USA, Inc. is a manufacturer (as that term is used in the applicable tax statutes), and consequently any of its tangible personal property which is used in manufacturing is taxable only by the state as provided in Code of Virginia § 58.1-1100, *et seq.* Apparently, Travaini Pumps USA, Inc. erroneously reported all of its property, including the personal property used in manufacturing, to the County for personal property taxation, and is therefore entitled to a refund of taxes paid on those items which constitute property used in manufacturing.

Based upon information provided to this office by the Commissioner of the Revenue, I concur in the recommendation to grant the request for a tax refund, and I recommend adoption of Resolution R01-121.

Barnett/3440:sw  
Attachments

- Request for Tax Refund
  - Resolution R01-121
- cc: Ann H. Thomas, Commissioner of the Revenue  
Deborah B. Robinson, Treasurer